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**FAX TRANSMISSION****DATE:** November 22, 2006**PTO IDENTIFIER:** Application Number 10/721,616-Conf. #5616  
Patent Number**Inventor:** Seiji SUGIURA et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP

Anthony A. Laurentano

**PHONE:** (617) 227-7400**Attorney Dkt. #:** TOW-051**PAGES (Including Cover Sheet):** 9**CONTENTS:** Transmittal (1 page)  
Amendment/Reply (6 pages)  
Certificate of Transmission (1 page)

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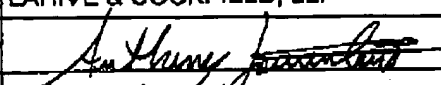
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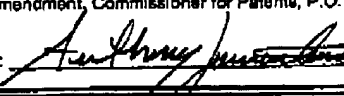
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<b>TRANSMITTAL FORM</b>  <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/721,616-Conf. #5616
	Filing Date	November 24, 2003
	First Named Inventor	Seiji SUGIURA
	Art Unit	1745
	Examiner Name	B. Lewis
Total Number of Pages In This Submission	Attorney Docket Number	TOW-051

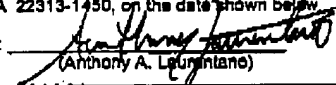
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Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	November 22, 2006	Reg. No.	38,220

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Dated: November 22, 2006 Signature: 

(Anthony A. Leung)

Docket No.: TOW-051  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Seiji Sugiura *et al.*

Application No.: 10/721,616

Confirmation No.: 5616

Filed: November 24, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: B. Lewis

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated August 24, 2006, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 4 of this paper.